Tax Enforcement Procedures Manual

January 2000

Advisory (Management) Services Unit
Saskatchewan Municipal Affairs, Culture and Housing

INTRODUCTION 1

STEPS IN TAX ENFORCEMENT 2

Preparation Of List Of Lands In Arrears (Section 3) 2

Advertising The List (Section 4) 4

Registration Of The Tax Lien (Section 10) 6

Withdrawal Of A Tax Lien (Section 19) 8

Proceedings For Title 10

Assessed Value $2000 Or Less (Section 26) 11
Six Month Notice (Subsection 26(1) 12
Request For Registrar To Issue Title (Section 26) 14

Assessed Value Over $2000 (Section 26.1) 15
Six Month Notice (Section 23) 15
Service of Notice (Section 23) 18
Consent of the Provincial Mediation Board (Section 24) 20
Thirty Day Final Notice (Section 24) 22
Request for Registrar to Issue Title (Section 26.1) 24

Unusual Circumstances 25

Disposal Of Property Acquired Under This Statute (Section 31) 27
Proceeds of Sale 29

APPENDICES 30
- **A. Accounting for Tax Enforcement**
- **B. Flow Chart for Tax Enforcement**
- **C. Checklists**
- **D. Sample Forms**
- **E. Who to Contact for Assistance**

INTRODUCTION

The purpose of this manual is to provide assistance to municipalities when taking action under *The Tax Enforcement Act*. The manual outlines each step in the process, from listing the lands in arrears through to disposal of property.

It is important that procedures be strictly followed in order to protect the rights of both property owners and the municipality. The responsibility to ensure proper procedures are followed lies with the municipality. The land titles registrar is not responsible for "any losses or damage sustained on account of an error made by a municipality in the acquisition of title" (Section 29, *The Tax Enforcement Act*).

All references in this manual, unless otherwise stated are to *The Tax Enforcement Act*. However, this manual is not a substitute for the Act and it is important to consult the legislation.

Following are the steps involved in carrying out the tax enforcement proceedings.

STEPS IN TAX ENFORCEMENT

Preparation Of List Of Lands In Arrears (Section 3)

The treasurer must each year, prepare a list of lands on which the taxes have been in arrears (Form 1). Property taxes are in arrears if they are outstanding after December 31.

The list must be in duplicate with the arrears of taxes outstanding at the date of submission set opposite each parcel. The list must be prepared not later than November 15 in each year.

***Note*:**

The list of arrears can be advertised as early as January 1 of the year following when taxes were levied.

In preparing the list, the following should be considered:

- Land always includes improvements.
- If a municipality has penalties for late payment of arrears the penalties are included.
- Business taxes in arrears are not included in the list. Because business tax is not a charge against land, tax enforcement procedures can not be taken to recover business tax arrears.
- Land subject to distress or other tax collection procedures such as seizure of goods or assignment of rent may be included in the list.
- Lands against which tax liens are currently registered are not included in the list.
- Crown lands are not included in the list.

- Lands registered in the name of the municipality may be included in the list. If title is reissued in the name of the municipality, this will have the effect of wiping out encumbrances that may have been registered by a purchaser under agreement.

- Tax arrears equal to or less than 1/2 of the previous year's levy may be deleted from the list by resolution of council. If a resolution is passed, all affected properties must be omitted from the list.

***Suggestion*:**

Correct legal land descriptions are important in all phases of the tax enforcement procedure and care should be given to obtaining these descriptions. It is suggested that you obtain a copy of the title from the land titles office for each parcel of land that you intend to place on the list. This will ensure that there will be no delay in procedures because of incorrect information on legal descriptions and registered owners. This is not necessary if you get the updates from land titles on a subscription basis.

After the list has been prepared, submit it to the head of council. One copy of the list is deposited with the clerk/administrator and the other with the treasurer. A resolution accepting the list as presented should be passed at a council meeting.

Advertising The List (Section 4)

The list of arrears must be presented to the head of council, not later than November 15. The treasurer must then prepare a "Tax Enforcement List" in Form 2 showing the estimated cost of advertising along with the amount of arrears and any penalties.

***Suggestion*:**

In order to encourage payment of taxes you may want to write taxpayers a letter informing them, if tax arrears are not paid by a certain date, a tax lien will be registered.

The "Tax Enforcement List" is advertised to notify property owners that unless the taxes are paid a tax lien will be registered.

The costs of advertising charged against each parcel are determined by dividing the total estimated cost of the advertisement by the number of parcels on the list.

***Note*:**

Since the amounts charged against each parcel must be included in the list, it is very important to get very close estimates from the newspapers. The charges are not allowed to be more than the actual cost so the estimates should not be high. If the estimates are low, the additional costs may be included as other costs against the property.

The tax enforcement list must be advertised in the following manner:

(a) in one issue of a newspaper published in the municipality. If there is no newspaper published in the municipality, the list must be in a newspaper published in the province and selected by resolution of council; and

(b) by posting one copy of the list in the treasurer's office for a period of at least 60 clear calendar days.

All of the above notices must contain a notification that unless arrears and costs are paid, the treasurer will, at the end of 60 clear calendar days from the date of the advertisement, proceed to register a tax lien.

***Note*:**

- Council does not have authority to dispense with advertising the tax enforcement list.
- As soon as the list is advertised, the advertising costs should be added to the municipal tax arrears on the tax roll.
- It is no longer a requirement to Gazette the list.
- Partial payment of arrears/costs does not prevent a lien from being registered. Subsection 3(1) indicates that the Act applies to land when "the whole or a portion" of the taxes are unpaid and subsection 10(1) indicates that a lien is to be filed on land "the taxes against which are in arrears at the time of forwarding the tax lien".

Registration Of The Tax Lien (Section 10)

Tax liens are registered against titles in the land titles office.

After the expiry of the minimum 60 clear days following the advertisement of the list, the treasurer must forward to the land titles office, in duplicate, a properly completed "Tax Lien" (prescribed Form A). The lien must be forwarded not later than January 31 next following.

This form must contain only those lands on which the arrears and costs (as published in the newspaper) have not been paid in full.

***Note the following when preparing the tax lien*:**

- Prepare the list in triplicate (two copies are for the land titles office and one copy is for your files);
- List the land by description only (do not show the arrears of taxes and costs);
- Sign and affix the municipal seal to the tax lien; and
- Submit the original and one copy of the tax lien to the appropriate land titles office no later than January 31.

The registrar will register the tax lien, noting on the form the date of registration and the number assigned to the lien. A copy of the tax lien will be returned to the treasurer. The treasurer shall record this information on the "Tax Roll" and "Tax Enforcement Record" (Form 3) for each property.

***Suggestion*:**

Set up a separate file folder for each property on which a tax lien is filed and keep copies of all tax enforcement forms, correspondence, invoices, records, notations of phone calls, and any other information relating to the property.

Each parcel of land on the "Tax Lien" (prescribed Form A) should be recorded on a separate "Tax Enforcement Record" (Form 3). Indicate the date after which application for title proceedings can commence. Also mark on a calendar this date for ease of reference.

***Note*:**

- The fee charged for registering a tax lien is paid to the registrar by the municipality at the time of filing the tax lien.
- The cost of registering a tax lien is then added to arrears of taxes.
- Lengthy legal descriptions may be shortened by referring to the current Certificate of Title number e.g. Ptn. Lot 1, Block 2, Wheatfield, Plan X123 as described in Certificate of Title No. 77R12650.
- If a certain parcel of land was missed from the first list, a second list which includes this land could be prepared and published. This would also require a subsequent tax lien to be registered in Land Titles against this land.

Withdrawal Of A Tax Lien (Section 19)

The owner or anyone can have the lien removed by paying to the treasurer *all* of the following:

(a) The arrears of taxes and penalties (the current taxes are not required to be paid for removal of a tax lien).

(b) The fee charged by land titles to withdraw the lien.

(c) Other costs, which may include:

(i) Any expenses incurred while proceeding with tax enforcement such as postage, land title fees, payments made to process servers to deliver a notice, telephone expenses and additional advertising costs which have not been added to the tax roll;

(ii) Insurance premiums paid by the municipality;

(iii) All legal and administrative costs incurred by the municipality, including reasonable amounts to reflect the time expended and costs incurred by employees of the municipality who act in a legal or administrative capacity;

(iv) Repair and maintenance to buildings, structures and fixtures;

(v) Cleaning, including the cleaning of environmental contamination; and

(vi) Fee paid by the municipality to the Provincial Mediation Board under *The Provincial Mediation Board Act*.

***Note*:**

- Costs included in (b) and (c) are to be separately recorded on the tax roll.
- Any costs and expenses that remain unpaid after December 31 in the year in which they are imposed are to be considered part of the arrears. Therefore, the costs and expenses will be subject to the penalties stipulated in the municipality's penalty bylaw.
- All payments made with respect to the land are to be first applied towards the payment of the costs included in (b) and (c).

Forward a "Withdrawal of Tax Lien" (prescribed Form B) to the land titles office if all arrears and costs under Section 19 have been paid.

***Note*:**

- The lien is not withdrawn if only partial payment is made.
- Update "Tax Roll" and "Tax Enforcement Record" (Form 3) by entering the date on which the tax lien was removed.

Proceedings For Title

Six months after the tax lien has been registered the council may authorize the treasurer, by resolution, to start proceedings for title (Section 22).

Once council authorizes proceedings for title, the treasurer has authority to carry through the procedures until the title has been transferred into the name of the municipality. Only by resolution can council stop the tax enforcement proceedings.

Council may make application to the Provincial Mediation Board to start proceedings earlier than the six month waiting period.

The Provincial Mediation Board may give the municipality permission to start proceedings earlier than the minimum six month waiting period if it is satisfied that one or more of the following exists:

(a) building deterioration if action is not taken;
(b) very low property value;
(c) high clean up costs relative to value of the property;
(d) high tax arrears relative to the value of the property; or
(e) owner has abandoned the property.

***Note*:**

- At any point the land can be redeemed by any person paying the taxes and costs as specified in Section 19.

- After authorization has been given to apply for title, the procedures followed vary according to the assessed value.

- The **assessed value** refers to **taxable assessed value**.

- "Last revised assessment roll" refers to the municipal assessment roll confirmed by the Saskatchewan Assessment Management Agency (SAMA) as of the date of the action or request under the Act.

Assessed Value $2000 Or Less (Section 26)

To proceed under this Section all of the following conditions must be met:

(a) as of the date of the council resolution to start proceedings for title the assessed value is $2000 or less;

(b) following the six month "Notice" (prescribed Form C) the arrears of taxes have not been paid;

(c) no payment of taxes has been made in the two years immediately preceding service of the six month "Notice"; and

(d) no person is residing on the parcel.

***Note*:**

- If the conditions outlined above change at any time during the process, use procedures for assessed value over $2000.

- For parcels of land which meet the criteria specified, only the six month "Notice" (prescribed Form C), "Request for Registrar to Issue Title" (prescribed Form H) and "Affidavit of Value" (to form part of H) are required for transfer of title to the municipality. Each step is explained in further detail as follows.

Six Month Notice (Subsection 26(1))

The six month "Notice" (prescribed Form C) may be made anytime after the expiration of six months following the registration of the "Tax Lien" (prescribed Form A) if the taxes remain unpaid and the council, by resolution, authorizes proceedings to request title.

The treasurer shall:

(a) Submit to the land titles office a "Service Request" form requesting a copy of the "Certificate of Title".

A ***certified*** copy of the title is no longer required.

State that the request is for tax enforcement purposes under subsection 26(1).

(b) Prepare the six month "Notice" (prescribed Form C). Use the land description as it appears on the "Certificate of Title".

(c) Deliver the six month "Notice" (prescribed Form C) to the assessed owner by registered mail or in person.

(d) Prepare a Certificate of "Assessed Owner and Value" (prescribed Form D).

(e) Prepare a "Declaration of Other Services Made" (prescribed Form E) and attach the receipt from the postmaster for the registered letter.

***Note*:**

- When the assessed value is $2000 or less serve the six month "Notice" (prescribed Form C) only on the assessed owner.

- Six month "Notice" (prescribed Form C) to the assessed owner is to be served by personal service or registered mail. If the same person is to be given notice for more than one parcel, it is sufficient to mail only one notice with respect to all parcels, however, if the treasurer chooses to send more than one notice to the same person, they must be mailed separately.

- The date the notice is deemed to have been served is the date on the postmaster's receipt. The receipt must be attached to a "Declaration of Other Services Made" (prescribed Form E).

- The six month "Notice" (prescribed Form C), "Certificate of Assessed Owner and Value" (prescribed Form D) and "Declaration of Other Services Made" (prescribed Form E) are not forwarded to land titles.

Request For Registrar To Issue Title (Section 26)

Six months from the date the "Notice" (prescribed Form C) is deemed to have been served, if the land has not been redeemed by paying the taxes and costs according to Section 19, the treasurer may request the registrar to issue title by submitting the following:

(a) "Request to Registrar to Issue Title" (prescribed Form H); and

(b) "Affidavit of Value" (to form part of H).

The registrar will, upon receipt of the request, issue title to the property in the name of the municipality.

The title will, subject to the provisions of Section 27, be free of all encumbrances and no person except the municipality shall be entitled to the land.

***Note*:**

Consent of the Provincial Mediation Board is not required when the assessed value is $2000 or less.

Assessed Value Over $2000 (Section 26.1)

For parcels where the assessed value is over $2000 the following steps are required.

Six Month Notice (Section 23)

When proceeding with six month notice:

(a) Submit to the land titles office a "Service Request" form requesting the following documents:

(i) Copy of the "Certificate of Title"; and

(ii) "General Record Certificate"

A ***certified*** copy of the title is no longer required.

State that the request is for tax enforcement purposes.

(b) Prepare a "Certificate as to Assessed Owner and Value" in prescribed Form D.

Use the land description as it appears on the "Certificate of Title".

***Suggestion*:**

The above certificates must be retained in your files as well as copies of all other documents.

(c) Prepare and serve the six month "Notice" in prescribed Form C on all persons who have an interest in the land as shown by:

(i) The copy of the "Certificate of Title" (clause 24(2)(a));

(ii) The "General Record Certificate" (clause 24(2)(a)); and

(iii) The "Certificate as to Assessed Owner and Value" (prescribed Form D) (clause 24(2)(b)).

***Suggestion*:**

A list of the names and addresses of all parties being notified could also be provided to each party when the notices are being served.

Those persons served with the six month "Notice" (prescribed Form C) will include:

(a) Registered owner (if the municipal records indicate an address other than what is shown on the records of the land titles office, the notice may be served, in the treasurer's opinion, to the most current address (Section 26.2).

***Note*:**

The treasurer should document reasons for opinion as to the most current address OR you may wish to send to both addresses.

Each person named on the title is served a notice individually even though they may be joint owners e.g. husband and wife.

(b) Assessed owner if different from registered owner (if there is an alternative address) should be served at both addresses.

***Note*:**

Where the same person is to be given notice for more than one parcel, it is sufficient to mail only one notice with respect to all parcels. However, if separate notices are issued, they must each be sent in a separate envelope.

(c) Financial institutions holding a mortgage such as banks and credit unions.

(d) Creditors as shown on the "General Record Certificate".

(e) Any person who has registered a caveat.

(f) Federal Farm Debt Mediation Service (FDMS) if agricultural land owned by a farmer is involved. Section 21 of the *Farm Debt Mediation Act* (FDMA) requires submission of a notice (attached as Form 4.1 in Appendix D) in addition to the six month "Notice" (prescribed Form C). Service of this notice must meet the requirements of the FDMS. For further information, contact the FDMS at 1-800-667-7158 or (306) 780-5544.

Persons not required to be notified:

(a) Persons whose interest in the land will not be affected by the municipality obtaining title (Section 27). Includes those with registered easements for public utilities and right-of-ways.

(b) Those listed on the "General Record Certificate" that obviously do not pertain to the registered owner.

***Suggestion*:**

When in doubt serve the notice on all persons who have an interest to avoid possible problems at a later date.

Service of Notice (Section 23)

Service of notice must be by personal service or registered mail.

(a) Personal Service

(i) Personal service may be used in all instances.

(ii) "Affidavit of Personal Service" (prescribed Form F) must be completed for each notice served in person. Swear or affirm the affidavit immediately because of possible changes in personnel.

(iii) The date service is deemed to have been made is the date notice was personally served.

(b) Registered Mail

(i) Registered mail is required for all service of notice by mail. **Acknowledgement of receipt card (A.R. card) is no longer a requirement.**

(ii) Prepare prescribed Form E, "Declaration of Other Services Made" listing all persons served the "Notice" in prescribed Form C by registered mail.

(iii) The date service is deemed to have been made is the date stamped on the postmaster's receipt for the registered letter containing the "Notice". Be sure the receipt is attached to prescribed Form E.

***Note*:**

- The six month waiting period begins on the date service is deemed to have been made on the last person served (mark your calendar for future reference).

- In the file for each property retain:

  (i) a copy of the "Certificate as to Assessed Owner and Value" (prescribed Form D), "Declaration of Other Services Made" (prescribed Form E) and "Affidavit of Personal Service" (prescribed Form F);

  (ii) a copy of the "Notice" (prescribed Form C) with a list of the persons on whom it was served and how it was served;

  (iii) receipts for postage and other expenses; and

  (iv) receipts from the postmaster for registered mail.

Consent of the Provincial Mediation Board (Section 24)

Consent of the Provincial Mediation Board is required for all properties over $2000 in value.

Submit a "Request for Consent" (Form 5) to the Provincial Mediation Board for permission to make final application for title. (Attach copies of the "Certificate of Title" and "General Record Certificate" received from land titles at the six month "Notice").

Subsection 7(1) of *The Provincial Mediation Board Act* reads as follows:

"No proceeding shall be taken to obtain title to land under Section 24 of *The Tax Enforcement Act*, except with prior written consent of the board given after the expiration of the period of six months mentioned in that Section."

The Board may issue a 'consent'. This will be in the form of a letter giving the municipality permission to proceed to take title.

The consent may be subject to what is called a "conditional order" and may include any one of the following conditions:

(a) The proceeds of the sale must be applied to the taxes on any other lands in the municipality of the same owner, that are in arrears.

(b) The property must be sold back to the assessed owner or some other person.

(c) The profits from the sale of the property must be transferred back to the previous owner.

(d) The land must be transferred to the mortgage holder upon payment of the tax arrears, penalties and costs.

When the consent of the Board has been received, the treasurer may proceed with the 30 day "Final Notice" (prescribed Form G).

However, the Board may issue a prohibition order. A prohibition order is an order that stops a municipality from taking any further tax enforcement steps and applying for title. The Board may issue this order even after a consent has been issued. If a prohibition order is issued, this entitles the person, under Section 19 or 20, to redeem the land. The board may request that person to make a payment to the municipality by a certain date.

If full payment is made, the land is considered redeemed.

If payment is not made by the date given on the prohibition order, the prohibition order will automatically expire. The treasurer may then proceed with the 30 day "Final Notice" (prescribed Form G).

***Suggestion*:**

If problems arise, the treasurer should at any point feel free to contact the Provincial Mediation Board for direction. Further information is also included in an information sheet provided by the Board which is included after Form 5 in Appendix D.

Thirty Day Final Notice (Section 24)

The procedure for the 30 day "Final Notice" (prescribed Form G) for title is similar to that required for the six month "Notice". Consent of the Provincial Mediation Board is required before proceeding with the 30 day "Final Notice".

(a) Submit to the land titles office a "Service Request" form requesting the following documents:

(i) Copy of the "Certificate of Title"; and

(ii) "General Record Certificate".

A ***certified*** copy of the title is no longer required.

State that the request is for tax enforcement purposes.

(b) Prepare a "Certificate as to Assessed Owner and Value" in prescribed Form D.

(c) Prepare the 30 day "Final Notice" in prescribed Form G.

Use the land description as it appears on the "Certificate of Title".

(d) Serve the "Final Notice" in prescribed Form G on all parties who have an interest in the land as shown by:

(i) The copy of the "Certificate of Title";

(ii) The "General Record Certificate"; and

(iii) The "Certificate of Assessed Owner and Value".

If there are changes in ownership, serve owners as recorded in the new records.

Final notice must be by personal service or registered mail.

(e) Personal Service

(i) Personal service may be used in all instances.

(ii) "Affidavit of Personal Service" (prescribed Form F) must be completed for each notice served in person.

(iii) The date service is deemed to have been made is the date notice was personally served.

(f) Registered Mail

(i) Registered mail is required for all final notices by mail. **Acknowledgement of receipt card (A.R. card) is no longer a requirement.**

(ii) Prepare in prescribed Form E, "Declaration of Other Services Made" listing all persons served the 30 day "Final Notice" in prescribed Form G by registered mail.

(iii) The date service is deemed to have been made is the date stamped on the postmaster's receipt for the registered letter containing the "Final Notice". Be sure the receipt is attached to prescribed Form E.

***Note*:**

If the registered and assessed owner are the same person but the addresses on the assessment roll and the records of the Land Titles Office are different, it is sufficient to give one notice at the most current address shown on the assessment roll or certificate of title.

If the same person is to be given notice for more than one parcel, it is sufficient to mail only one notice with respect to all parcels. If separate notices are prepared, they must each be mailed in a separate envelope.

The 30 day waiting period begins on the date service is deemed to have been made on the last person served (mark your calendar for future reference).

Request for Registrar to Issue Title (Section 26.1)

Thirty days from the date the 30 day "Final Notice" (prescribed Form G) is deemed to have been served, the treasurer may request the registrar to issue title by submitting the following:

(a) "Request to Registrar to Issue Title" (prescribed Form H); and

(b) "Affidavit of Value" (to form part of H). Delete and initial clauses 3, 4, and 5 in this affidavit.

The Registrar will, upon receipt of the request, issue title to the property in the name of the municipality.

The title will, subject to the provisions of Section 27, be free of all encumbrances and no person except the municipality shall be entitled to the land.

***Note*:**

Once title is transferred to the municipality under the provisions of *The Tax Enforcement Act*, the treasurer must immediately remove all arrears of taxes, current year taxes to the date of title transfer and other charges from the tax roll respecting that property and record them on the "Tax Enforcement Record" (Form 3). The balance of taxes owing to the end of the current year should be cancelled through council resolution.

If a person is occupying the land when the title is transferred to the municipality, that person is considered to be a tenant of the municipality.

Unusual Circumstances

***Problem*:**

(a) Owner is deceased.

***Suggested Solution*:**

Obtain a Death Certificate from the Department of Health, Vital Statistics Branch.

AND

Obtain a Surrogate or Queen's Bench Registrar's Certificate from the Registrar, Court of Queen's Bench, Regina. The treasurer must supply the following information: Name and address of deceased and date of death.

Prepare "Affidavit of Identity" (Form 7) to the effect that the registered owner, the person named in the Death Certificate and the person named in the Surrogate Registrar's Certificate are one and the same person.

Serve the "Notice" (prescribed Form C) on the legal representative if one is shown on the Surrogate Registrar's Certificate. If one is not shown, serve the "Notice" (prescribed Form C) on the Official Administrator (usually trust company) for the Judicial Centre nearest the property. This service must be accompanied by a fee. The name and address for the official administrator may be obtained from the Local Registrar of the Surrogate Court at the Court House nearest to the property in question or from the Surrogate Registrar.

The "General Record Certificate" obtained from the land titles office will also reflect whether Letters Probate or Letters of Administration have been issued by the Court and filed in the appropriate land titles office. Service may then be directed to the executor or administrator of the deceased without difficulty.

Problem:

(b) Owner is mentally disordered.

***Suggested Solution*:**

Serve "Notice" (prescribed Form C) on the property guardian or Public Trustee or a committee appointed by Order-In-Council. If the court has declared a person to be a "mentally disordered person", the land titles office will place a memorandum to that effect on the title.

Disposal Of Property Acquired Under This Statute (Section 31)

Once the title is in the name of the municipality, the land **must** be offered for sale within 1 year by public auction or tender unless the Provincial Mediation Board orders something different.

A municipality may lease or use tax title property prior to the sale during the one year period in which the sale must take place. Council must distribute the proceeds of any sale as provided in subsection 33(1) of the Act.

If the property is leased, the proceeds of the lease are to be shared with the school division (subsection 291(2) of *The Education Act, 1995*).

Note:

If the land is not sold within the one year period, the municipality is no longer bound by a conditional order issued by the Provincial Mediation Board (subsection 31(1.1)).

The opening of the tenders or the public auction may only take place three weeks after advertising a notice in the following manner:

(i) in one issue of a newspaper published in or near the municipality in which the land is located;

(ii) by giving notice, by ordinary mail, to all school divisions in which the land is located; and

(iii) by posting one copy of the notice in the treasurer's office.

The municipality may reject any bid that is not sufficient to cover arrears, penalties and costs. When a bid is rejected, the municipality may sell the land by private sale at the best price available.

The municipality may accept the highest bid offered even if that bid is not sufficient to cover arrears, penalties and costs.

In the case of either public auction or private sale, the land may be sold on such terms as the council deems proper.

A municipality may retain for its own use the title to land acquired under this Act, however, it must pay all outstanding taxes and other liabilities (subsection 31(7)). A party that had legal rights to the property on the day before the municipality acquired the land may apply to a judge to force the sale of the land.

Municipal officials are prohibited from purchasing tax enforcement property other than at a public auction unless the property purchased is intended as a site for the official's home.

If the property is not intended for the official's home and is not sold by public auction but rather by tender - then all bids that are tendered must be submitted to the auditor of the municipality and no person other than the auditor shall be entitled to open and inspect the tendered bids.

Any sale of a parcel that is acquired contrary to these conditions is null and void.

***Note*:**

Under Section 183 of the *Excise Tax Act*, when a municipality acquires property as a result of action taken under *The Tax Enforcement Act*, the subsequent sale of the property may be exempt from the Goods and Service Tax (GST).

Revenue Canada advises that, if the property in question is a used residential house and the land immediately contiguous to the house, the acquisition and sale <u>are</u> <u>not</u> subject to GST.

Revenue Canada considers the sale of all other tax title properties to be made in the course of the municipality's commercial activities and is therefore not exempt or otherwise relieved of the GST.

For further information on the GST implications of tax title property sales, contact Revenue Canada directly.

The provisions of *The Urban Municipality Act, 1984* and *The Rural Municipality Act, 1989* respecting the sale of land by municipalities do not apply to tax title property.

However, if land is obtained by the municipality as a debt to settle taxes under Section 170 of *The Urban Municipality Act, 1984* and 385 of *The Rural Municipality Act, 1989* then the provisions for disposal of the property and the distribution of funds is in accordance with *The Tax Enforcement Act*.

Proceeds of Sale

Other than Dominion (the Crown - federal government and agencies) liens, which have priority, proceeds from the sale of tax title property must be distributed in the following manner:

1. All costs and expenses legally incurred during the process of obtaining the title are recovered first from the proceeds of the sale.

2. If the property sold for the exact value or less, the balance remaining after the costs are taken off must be prorated in accordance with the amounts outstanding between all of the taxing authorities involved.

3. If sold at a profit, all taxing authorities would be paid in full, any provincial interest(s) would be paid and any amount over and above this is, unless the Provincial Mediation Board has ordered that surplus funds be paid in another manner, revenue for the municipality and is not shared with other taxing authorities. Note provincial (Crown) interests *follow* federal and municipal claims.

Profit on sale of tax title property is a general revenue of the municipality and is accounted for in the space provided for that purpose on the financial statement.

If the proceeds of the sale of the tax title property are not enough to discharge all taxes due on that particular land, the unpaid portion is cancelled and charged back to the respective taxing authorities (subsection 33(2)).

APPENDICES

Appendix A

ACCOUNTING FOR TAX ENFORCEMENT

To assist in the completion of the required forms an example using the imaginary Village of Wheatfield with the following taxes outstanding as of January 1, 19YY has been prepared.

Taxes in Arrears:

Lot 3 Block 5, Plan 65-R02290	$820.00
Lot 7 Block 6, Plan 65-R02290	$345.10
Lot 5 Block 8, Plan 60-R09982	$987.27
Lot 22 Block 12, Plan 69-R01346	$149.15

Within the example as prepared, we will follow lot 3, block 5, plan 65-R02290 through from the presentation to the council of the list of lands with arrears, to the transfer of the title to the municipality.

Calculations are based on an assessment of $32,800 with a mill rate of 10 for municipal and 15 for school purposes. Penalty for tax arrears is 10%.

With respect to lot 22 block 12, plan 69R01346 within the example, the tax lien was filed and then withdrawn following payment of the arrears outstanding.

FOR ALL OFFICES

Cash Payments Entry - to record expenses as they occur

Telephone Expense	Dr	
Postage Expense	Dr	
Legal Expenses (Title Transfer, etc.)	Dr	
Bank		Cr

Cash Receipts Entry - to record payment of expenses at time of redemption or sale.

Bank	Dr	
*Individual Accounts		Cr

*Credit Individual Accounts if the payments were received in the same year that the expenses were incurred.

FOR OFFICES WITH GENERAL LEDGER

Journal Entry

*Tax Enforcement Costs	Dr	
Telephone Expense		Cr
Postage Expense		Cr
Legal Expense		Cr
To transfer Tax Enforcement Costs		
re Lot ; Block ; Plan ;		
Sec ; Twp ; Rge ; W Meridian		
Surplus	Dr	
Tax Enforcement Costs		Cr
To close expense account at year end.		

*Note: Tax Enforcement Costs will be an additional Chart of Account under General Government Services.

Final Accounting Entries for Transfer of Property to the Municipality

GENERAL JOURNAL

Operating Fund

March 25, 19XX

Tax Title Property		$4197.36	
Municipal Taxes Receivable			$1685.65
School Taxes Receivable			$2511.71
Due to School re Uncollected Taxes	$2511.71		
Due to school re Tax Enforcement Property			$2511.71

To record the transfer of Lot 3, Block 5, Plan 65R02290 to Tax Title Property

Accounting for Disposal of Tax Title Property

1)	Sold for the exact value		
	Bank	4197.36	
	Tax Title Property		4197.36
	Due to School re Tax Enforcement Property	2511.71	
	Due to School re Tax collection		2511.71
2)	Sold for a profit		
	Bank	5000.00	
	Tax Title Property		4197.36
	Profit on Tax Title Property Sold		802.64
	Due to School re Tax Enforcement Property	2511.71	
	Due to School re Tax Collection		2511.71
3)	Sold at a loss		
	Bank	3500.00	
	Allowance - Tax Title Property	280.06	
	Due to School re Tax Enforcement Property	* 417.30	
	Tax Title Property		4197.36
	Due to School re Tax Enforcement Property	* 2094.41	
	Due to School re Tax Collection		2094.41

Note: To determine the prorated values use the following formula.

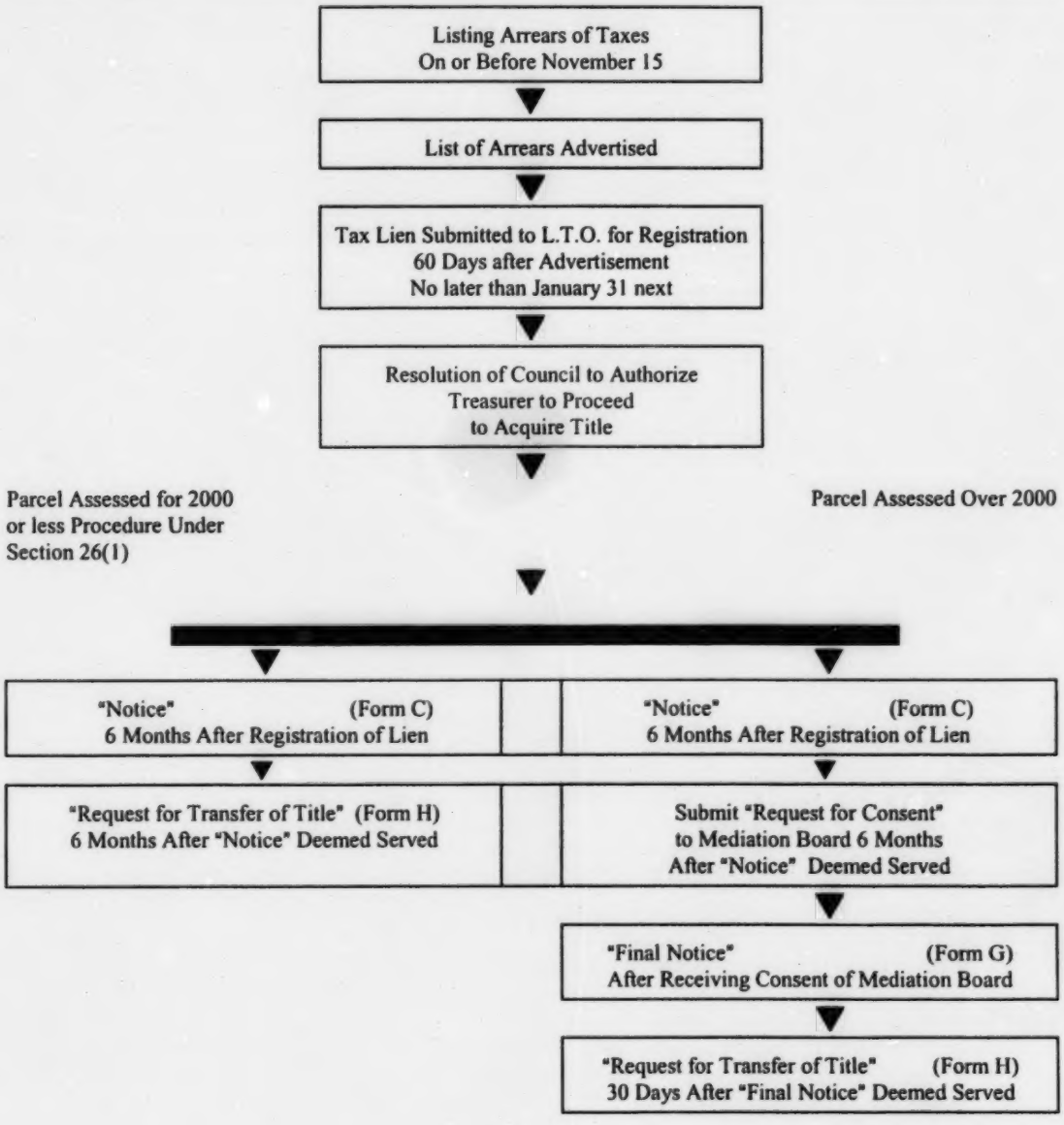
Due to School re Tax Enforcement Property ÷ Tax Title Property
= Prorated Factor
(2511.71 ÷ 4197.36 = 59.8402%)

Prorated Factor x Property Sale price less costs
= Due to School re Tax Collections
(59.8402% x 3500.00 = 2094.41)

*Due to School re Tax Enforcement Property must equal $2511.71, when sold at a loss ($417.30 + $2094.41).

Appendix B

Flow Chart for Tax Enforcement


Listing Arrears of Taxes
On or Before November 15
List of Arrears Advertised
Tax Lien Submitted to L.T.O. for Registration
60 Days after Advertisement
No later than January 31 next
Resolution of Council to Authorize
Treasurer to Proceed
to Acquire Title
Parcel Assessed for 2000
or less Procedure Under
Section 26(1)
Parcel Assessed Over 2000
"Notice" (Form C)
6 Months After Registration of Lien
"Notice" (Form C)
6 Months After Registration of Lien
"Request for Transfer of Title" (Form H)
6 Months After "Notice" Deemed Served
Submit "Request for Consent"
to Mediation Board 6 Months
After "Notice" Deemed Served
"Final Notice" (Form G)
After Receiving Consent of Mediation Board
"Request for Transfer of Title" (Form H)
30 Days After "Final Notice" Deemed Served

Appendix C
Checklists

TAX ENFORCEMENT CHECKLIST
ASSESSED VALUE NOT MORE THAN $2000

Name of Municipality _____

Name of Registered Owner _____

Name of Assessed Owner _____

Legal Description of Property _____

Sec. 3	1.		"List of Lands in Arrears" (Form 1): Date prepared _____
Sec. 3	2.		List Submitted to Head of Council (Form 1): Date _____
Sec. 3	3.		Council Resolution to Delete from List Arrears Equal to OR Less than 1/2 Previous Years' Levy; Yes __ No__ Date _____
Sec. 4	4.		"Tax Enforcement List" (Form 2): Date prepared _____
Sec. 4	5.		Advertising the List (Form 2): Date published _____
Sec. 4	6.		Expiration of 60 Clear Days from the Date published: Date _____
Sec. 10	7.		Registration of "Tax Lien" (Form A): Date prepared _____ Date registered _____
Sec. 22	8.		Expiration of six months from registration of Tax Lien.
Sec. 22	9.		Council Resolution to Authorize Proceedings to Request Title: Yes_____No_____Date_____
Sec. 26	10.	a)	Copy of "Certificate of Title": Date requested _____
		b)	"Certificate as to Assessed Owner and Value" (Form D): Date prepared _____
Sec. 26	11.	a)	Six Month "Notice" (Form C): Date prepared/personal service or registered mail on assessed owner _____
		b)	"Declaration of Service" (Form E): Date prepared _____
		c)	"Affidavit of Personal Service" (Form F): Date prepared _____
		d)	Expiration of Six Month "Notice": Date _____
Sec. 26	12.		"Request to Registrar to Issue Title" (Form H) and "Affidavit of Value" (to form part of Form H): Date prepared _____

TAX ENFORCEMENT CHECKLIST
ASSESSED VALUE GREATER THAN $2000

Name of Municipality _____

Name of Registered Owner _____

Name of Assessed Owner _____

Legal Description of Property _____

Sec. 3 1. "List of Lands in Arrears" (Form 1): Date prepared _____

Sec. 3 2. List Submitted to Head of Council (Form 1): Date _____

Sec. 3 3. Council Resolution to Delete from List Arrears Equal to OR Less than 1/2 Previous Years' Levy: Yes _____ No _____ Date_____

Sec. 4 4. "Tax Enforcement List" (Form 2): Date prepared _____

Sec. 4 5. Advertising the List (Form 2): Date published _____

Sec. 4 6. Expiration of 60 Clear Days from the Date published: Date _____

Sec.10 7. "Registration of Tax Lien" (Form A): Date prepared _____ Date registered _____

Sec.22 8. Expiration of six months from registration of Tax Lien.

Sec.22 9. Council Resolution to Authorize Proceedings to Request Title: Yes ____ No ____ Date_____

Sec.23 10. a) Copy of "Certificate of Title": Date requested _____

b) "General Record Certificate": Date requested _____

c) "Certificate as to Assessed Owner and Value": (Form D): Date prepared _____

Sec. 23 11. a) Six Month "Notice" (Form C): Date prepared/personal service or registered mail_____

b) "Declaration of Service" (Form E): Date prepared _____

c) "Affidavit of Personal Service" (Form F): Date prepared _____

d) Expiration of Six Month "Notice": Date _____

Sec. 24 12. "Request for Consent" (Form 5): Date _____
Granted _____ Rejected _____ Date _____

Sec.26.1 13. a) Copy of "Certificate of Title": Date requested _____

b) "General Record Certificate": Date requested _____

c) "Certificate as to Assessed Owner and Value" (Form D): Date prepared _____

d) Thirty day "Final Notice" (Form G): Date prepared/personal service or registered mail prepared _____

e) "Declaration of Other Services Made" (Form E): Date prepared _____

f) "Declaration of Personal Service" (Form F): Date prepared _____

g) Expiration of 30 day "Final Notice": Date _____

Sec.26.1 14. "Request to Registrar to Issue Title" (Form H) and "Affidavit of Value" (to form part of Form H): Date prepared _____

Appendix D
Tax Enforcement Forms

Form 1 - List of Lands in Arrears
Form 2 - Tax Enforcement List
Form A - Tax Lien
Form 3 - Tax Enforcement Record
Form 4 - Tax Enforcement Procedure Summary
Form B - Withdrawal of Tax Lien
Sample Resolutions
Service Request
Form 4.1 - Notice of Intent (FDRB)
Form C - Notice (six month notice)
Form D - Certificate as to Assessed Owner and Value
Form E - Declaration of Other Services Made
Form F - Affidavit of Personal Service
Form 5 - Request for Consent
Form G - Final Notice (30 day notice)
Form H - Request to Registrar to Issue Title
Form H - Affidavit of Value - (to form part of H)
Form 6 - Sale by Tender
Form 7 - Affidavit
Form 8 - Affidavit of Identity
Form 9 - Request to Reduce Six Month Waiting Period

NOTE: Forms A to H utilized in the procedures under *The Tax Enforcement Act* are prescribed in regulation. Municipal Affairs, Culture and Housing staff have prepared, in consultation with the registrars of land titles offices, the remaining required forms.

Sample Resolutions

Sample 1 - Single property

Sample 2 - Multiple properties

FORM 1
(Section 3)

List of Lands in Arrears

Name of Municipality _____

PROVINCE OF SASKATCHEWAN

List of lands with arrears of taxes as at _____
Month

Date_____, _____. (Section 3(1) of *The Tax Enforcement Act.*

DESCRIPTION OF PROPERTY						
	Part of Lot	*Lot*	*Blk.*	*Plan*		*Total Arrears*
Assessment Number	*Part of Section*	*Sec.*	*Twp.*	*Rge*	*Meridian*	

SEAL

Submitted to the head of the council
this _____ day of
_____, _____

_____
Treasurer

FORM 2
(Section 4)

TAX ENFORCEMENT LIST

_____
Name of Municipality

PROVINCE OF SASKATCHEWAN

Notice is hereby given under *The Tax Enforcement Act* that unless the arrears and costs appearing opposite the land described in the following list are fully paid before the _____ day of _____, _____, a tax lien will be registered against the land.

(Date to be inserted must be at least sixty days after date of advertising)

Note: A sum for costs in an amount required by subsection 4(3) of *The Tax Enforcement Act* is included in the amount shown against each parcel

DESCRIPTION OF PROPERTY					Total Arrears	Costs Advertising	Total Arrears and Costs
Part of Lot	Lot	Blk	Plan				
Part of Section	Sec	Twp	Range	Meridian			

Dated this _____ day of _____, _____

_____
Treasurer

FORM A
[SECTION 2.1]
TAX LIEN

The Tax Enforcement Act

To the Registrar of Land Titles for _____ Land Registration District, _____, Saskatchewan

Take notice that all parcels of land specified below are subject to a tax lien pursuant to *The Tax Enforcement Act*.

_____

(Legal Description of Lands)

Dated this _____ day of _____, _____.

(Seal of the municipality)

_____
(Treasurer, Clerk, Administrator or Collector of Taxes)

_____
(Name and Address of Municipality)

FORM 3

TAX ENFORCEMENT RECORD

Assess # _____

Assessed Owner		Date of Tax Lien
Address for Service		Tax Lien #
		Title #
Owner #		
Registered Owner		
Civic Address		

Legal Description of Property

TAX ENFORCEMENT PROCEDURES	
Procedures	Dates
Tax Lien Registered	
First Notice Served	
Mediation Board Consent	
Mediation Board Prohibition	
Prohibition Expired	
Final Notice Served	
Request for Transfer	
Title Transferred to Municipality	
Property Advertised/Sold	

Taxable Assessments

Alternate #	Land	Improvements	Total

COST VALUE OF PROPERTY	
Costs Securing Title	
Taxes Transferred From Roll: Municipal	
_____ S.D. No. _____	
_____ S.D. No. _____	
Hail	
Cost Value of Property	

COSTS SECURING TITLE				
Date	Particulars	Folio	Costs	Balance

Redeemed By_____ Date _____ Amount Paid _____

or

Sold To _____ Date _____

Address _____

FORM 4

Year _____

Tax Enforcement Procedure Summary

Date Lien Filed in L.T.O. _____ Date After Which First Application For Title May Be Made _____

Description of Land and Assessment Number or Alternate Number	Name and Address of Owner	Date Lien Withdrawn	Date of Council Approval to Proceed	Date First Notice Served	Proceed Under Sec. 26(1) Or Sec. 26.1(1)	Date of Request to Mediation Board	Date of M.B. Consent	M.B. Prohibition Order / Order Extension	Date of Final Notice	Request to Issue Title	Date Title Obtained

FORM B
[Section 2.2]

WITHDRAWAL OF TAX LIEN
The Tax Enforcement Act

To the Registrar of Land Titles for _____ Land Registration District, _____, Saskatchewan:

Take notice that the tax lien registered as No. _____ against _____

_____
(Legal Land Description)

pursuant to *The Tax Enforcement Act* is withdrawn.

Dated this _____ day of _____, _____.

(Seal of the municipality)

_____
(Treasurer, Clerk, Administrator or Collector of Taxes)

_____
(Name of Municipality)

1. Sample resolutions authorizing the clerk/administrator/treasurer or collector of taxes to commence action under *The Tax Enforcement Act* if the property is not redeemed within a specified period of time.

"That the_____ be authorized to commence proceedings under *The Tax Enforcement Act* on any date after _____, _____ to acquire title for Lot_____; Block_____; Plan_____.
Sec._____; Twp. _____; Rge._____; Mer._____.

2. "That the_____ be authorized to proceed under *The Tax Enforcement Act* to acquire title for the following described lands:

Lot	Block	Plan	
Sec.	Twp.	Rge.	Mer.

1.
2.
3.

Service Request Land Titles Office

For Office Use Only	
☐ Deposit acct.	☐ Suspense
☐ Free	☐ Cash

☐ Box 430 Battleford S0M 0E0 ☐ Box 289 Humboldt S0K 2A0 ☐ Box 387 Moose Jaw S6H 4P1 ☐ Box 2800 Prince Albert S6V 7M3

☐ Box 137 Saskatoon S7K 3K5 ☐ 350 Cheadle St. W ☐ Swift Current S9H 4G3 31 - 4th Ave., N Yorkton S3N 1A3 ☐ 2024 Albert St Regina S4P 2T7

Name Address Postal Code	To Pick Up ☐	Date
	Mail ☐	Telephone
	Signature	

Qty.	Code	Description	Fees(Office Use Only)
		"Service Request" Forms May Be Obtained From Land Titles Office.	

Total Fees
Refund

Type of Service Codes

Search
- A. Title - Uncertified Copy
- B. Title - Certified Copy
- C. Counter Search
- D. G.R. Name Search (Oral)
- E. G.R. Certificate
- F. Document -Uncertified
- G. Document - Certified Copy
- H. Miscellaneous

For Customer Use Only		L.T.O. Staff Initials
Client		
File No.	Searched By	Date Received

FORM 4.1

Agriculture and Agri-Food Canada
Farm Debt Mediation Service

File No. _____

NOTICE OF INTENT TO REALIZE ON SECURITY

Section 21 of the *Farm Debt Mediation Act*

As required under Section 21 of the *Farm Debt Mediation Act*, you are hereby notified that it is the intent of:

_____
(name of creditor)

To realize on security given against the assets of: _____
(name of farmer)

of: _____
(address)

The security being:

_____ on _____
(type(s) of security) (asset(s))

_____ _____

_____ _____

_____ _____

and you are hereby notified of your right to make application under Section 5 of the *Farm Debt Mediation Act* for a review of your financial affairs, mediation with your creditors, and to obtain a stay of proceedings against this action provided you are eligible and:

a) unable to meet your obligations as they generally become due; or

b) have ceased paying your current obligations in the ordinary course of business as they generally become due; or

c) the aggregate of your property is not, at a fair valuation, sufficient, or if disposed of at a fairly conducted sale under legal process would not be sufficient, to enable payment of all your obligations, due and accruing due.

Any application must be received by Farm Debt Mediation Service within 15 business days of receipt of this notice, failing which a secured creditor may take action to realize on the security.

You may apply for a stay of proceedings by making an application to the *Farm Debt Mediation Act* administrator at:

801 – 1800 Hamilton Street
Regina, SK
S4P 4K7
1-800-667-7158 or (306) 780-5544
Fax: (306) 780-7353

Dated this _____ day of _____ _____ at _____

_____ _____
Signature of Secured Creditor or authorized representative Creditor Phone Number

The information you provide on this document is collected by Agriculture and Agri-Food Canada under the authority of the *Farm Debt Mediation Act* for the purpose of facilitating financial arrangements between farmers and their creditors. Personal information will be protected under the provisions of the *Privacy Act* and will be stored in Personal Information Bank AAFC-PPU-227. Information may be accessible or protected as required under the provisions of the *Access to Information Act*.

Copy: 1 Farmer 2 Farm Debt Review Board 3 Creditor

FORM C

[Section 2.3]

NOTICE
The Tax Enforcement Act

TAKE NOTICE that the _____
(Name of Municipality)

intends to be registered as owner under the above Act of the land described at the foot of this document.

The municipality claims title to the land by virtue of a Tax Lien registered on the _____ day of _____, _____, as No. _____, and you are required to

TAKE NOTICE that unless you contest the claim of the municipality or redeem the land pursuant to the provisions of the above Act within six months from the service of this notice on you and, subject to the further provisions of *The Tax Enforcement Act*, a certificate of title will be issued to the applicant and you will thereafter be forever estopped and debarred from setting up any claim to, or in respect of, the land.

The amount required to redeem the land may be ascertained on application to the Clerk, Treasurer or Administrator of the municipality.

Dated this _____ day of _____, _____.

(Seal)

_____
(Treasurer)

_____
(Name of Assessed Owner)

_____
(Legal Description of Lands)

FORM D
[Section 2.4]

_____
(Name of Municipality)

CERTIFICATE AS TO ASSESSED OWNER AND VALUE

I, _____, Treasurer of

the Municipality of _____

No. _____ certify that the name of the assessed owner of

the following land in the Province of Saskatchewan, that is to say:

Separate certificate required for each parcel

as that name appears on the last revised assessment roll of the

municipality, is _____

whose address according to that roll is _____

This means last revised assessment roll as of the date the resolution passed pursuant to subsection 22(1) of the Act.

AND I certify that the assessed value of the land, according to that

assessment roll is _____dollars ($ _____).

Dated this _____ day of _____ , _____ .

SEAL

_____
(Treasurer)

FORM E
[Section 2.5]

DECLARATION OF OTHER SERVICES MADE

CANADA
To Wit:

I, _____, of _____, in the Province of _____, solemnly declare:

That I did serve the attached Six Month/Final Notice Pursuant to *The Tax Enforcement Act* in Form C/Form G by mailing in a registered letter, postage prepaid, at the Post Office of _____, a true copy of that notice to the persons mentioned below at the addresses and on the dates stated below, and that annexed to this document are the Postmaster's receipts for those letters.

Name	Address	Date of Mailing

And I make this solemn declaration, conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath and by virtue of the *Canada Evidence Act*.

Declared before me at the _____)
)
of _____, in the)
)
Province of Saskatchewan, this _____ day) _____
)
of _____, _____)

_____
A Commissioner for Oaths in and for
Saskatchewan or Notary Public

My appointment expires on the _____ day,
of _____, _____.

T-2 REG 1

TAX ENFORCEMENT

FORM F
[Section 2.6]

AFFIDAVIT OF PERSONAL SERVICE

I, _____, of _____, in the Province of Saskatchewan, _____, make oath and say:
(Occupation)

THAT I did, on _____, the _____ day of _____, _____, personally serve on _____ a true copy of the attached notice marked as Exhibit "A" to this my Affidavit, by delivering it to and leaving it with the previously mentioned _____ at _____.

Sworn before me at the _____)
)
of _____, in the)
)
Province of Saskatchewan, this _____ day)
)
of _____, _____.)

_____

_____
A Commission for Oaths in and for
Saskatchewan or Notary Public

My appointment expires on the _____ day,

of _____, _____.

(Note: the following exhibit stamp must be stamped on the Notice)

This is Exhibit "A" referred to in the affidavit of _____ sworn before me at the _____ of _____, in the Province of Saskatchewan, this _____ day of _____, _____.

_____

_____
A Commission for Oaths in and for
Saskatchewan or Notary Public

My appointment expires on the _____ day,

of _____, _____

FORM 5
(Section 24)

REQUEST FOR CONSENT
TO MAKE FINAL APPLICATION FOR TITLE

IN THE MATTER OF *THE PROVINCIAL MEDIATION BOARD ACT* AND *THE TAX ENFORCEMENT ACT*

To: The Provincial Mediation Board,
2151 Scarth Street
REGINA, Saskatchewan S4P 3V7

(306) 787-5408
(Fax) 787-5574

_____
(Name of Municipality) (Address)

RE: Lot(s) Blk. Plan City/Town/Village/RM of: _____
" Sec. Twp. Rge. West of the _____ Meridian.

Under *The Provincial Mediation Board Act* the written consent of the Board to make Final Application for Title is requested and the following information is submitted in support:

ASSESSED OWNER _____
(Name)

_____
(Last Known Address)

REGISTERED OWNER _____
(If different than assessed owner) (Name)

_____
(Last Known Address)

OCCUPANT OF LAND _____ OF ANY BUILDINGS _____

Building Use Residential _____Commercial_____Farm_____In Use: Yes _____ No _____

ARREARS OWING TO DATE OF APPLICATION $_____

CURRENT LEVY (OR LAST YEAR'S) $ _____

ESTIMATED COSTS $ _____ PENALTY RATE ON ARREARS _____%

ASSESSMENT LAND _____ IMPROVEMENTS _____

ESTIMATED MARKET VALUE OF LAND AND IMPROVEMENTS $ _____

REMARKS: _____

_____

_____

ENCLOSURES:
COPY OF TITLE and
COPY OF GENERAL RECORD
CERTIFICATE
(UPDATED WITHIN 1 YEAR)
$20.00 FEE/APPLICATION

DATE_____
CONTACT PERSON_____
TELEPHONE NO. _____
ROLL NO._____
AGENT _____

Full details on the request for consent will assist the Provincial Mediation Board in the processing of the application. The following comments provided by the Board are intended to assist in its preparation:

"Remarks"

1. Date and amount of last payment.

2. Show name of mortgagee(s) if there is one.

3. Steps taken by treasurer for collection.

4. General information on registered owner, such as place of employment, or problems which could be a factor in the tax arrears.

General Information Requested

1. Attach copy of certificate of title and general record certificate (updated within the last year).

2. Provide any information that pertains to the collection of taxes on the property or communication that you may have with the registered owner, both before and after request for consent is filed with the Board. It is essential that the Board be informed.

3. Be sure you state where last service was made. It could be at an address different from the assessed or registered owners address shown.

4. Show the tax arrears to date e.g. if request for consent filed February 15, 1998, show tax arrears as of February 15, 1998.

5. Provide separate applications on each property. A fee of $20 must be provided for each application. This can be recovered as a cost of tax enforcement.

6. If the treasurer is advised of bankruptcy and files as a creditor with the trustee, the Board should be advised.

The Board may assist in problems such as having title transferred to a party with proven equitable interest in the land; or when property is sold under tax enforcement, order profit from the sale, after payment of taxes, arrears and costs, to be returned to the registered owner or to be applied to tax arrears on any other lands in the municipality of the same owner.

To assist the treasurer in the collection of property tax arrears before tax enforcement proceedings have commenced, the services of the Provincial Mediation Board may be used in the area of debt consolidation.

FORM G
[Section 2.7]

FINAL NOTICE PURSUANT TO *THE TAX ENFORCEMENT ACT*

TAKE NOTICE that the Municipality of _____ intends, on the expiration of 30 days from the date set out below, to request the Registrar of the Land Titles Office for the _____ Land Registration District to issue title to the land described below by virtue of a tax lien registered against that land at that Land Titles Office on the _____ day of _____, _____, as No. _____UNLESS you redeem that land pursuant to the provisions of the Act within 30 days from the date set out below, and that on issue of Certificate of Title for that land to the Municipality of _____ pursuant to that request, you will thereafter be forever estopped and debarred from setting up any claim to or in respect of that land.

Dated at _____, in the Province of Saskatchewan, this _____ day of _____, _____.

(Seal)

_____
(Treasurer)

_____
(Name of Assessed Owner)

_____
(Legal Description of Lands)

NOTE: This Notice must be mailed or delivered on the same day it is dated.

T-2 REG 1 TAX ENFORCEMENT

FORM H

[Section 2.8]

REQUEST TO REGISTRAR TO ISSUE TITLE

To:

The Registrar of the _____
(Name of Registration District)
Land Registration District.

The _____
(Name of Municipality)

requests to be registered as owner pursuant to the provisions of *The Tax Enforcement Act*, of the following land situated in the Province of Saskatchewan and being composed of:

by virtue of tax lien proceedings with respect to the above-mentioned land under the tax lien registered in the Land Titles Office for the above-named Land Registration District as No. _____, the land not having been redeemed.

Dated at _____, in the Province of Saskatchewan, this _____ day of _____, _____.

_____
(Treasurer)

(Seal)

TAX ENFORCEMENT T-2 REG 1

AFFIDAVIT OF VALUE
[To form part of Form H]

CANADA
PROVINCE OF SASKATCHEWAN
To Wit:

I, _____, of the _____

of _____, in the Province of Saskatchewan, _____,
(Occupation)

make oath and say:

1. I am _____,

   of the _____.
   (State name of municipality)

2. The value of each parcel of land mentioned in the within request, together with all buildings and other improvements on each parcel, is in my opinion as follows, and no more:

Separate valuation required for each parcel

More than one parcel may only be included in certain circumstances

Legal Description of Each Parcel	Value

Delete and initial 3, 4, and 5, if assessed value greater than $2,000

3. The assessed value of each parcel of land, according to the last revised assessment roll, is

Identify Parcel	Value

4. The arrears of taxes imposed against each parcel have not been paid and no payment of taxes has been made on the parcels in the two years immediately preceding the service of the notice mentioned in subsection 26(1) of *The Tax Enforcement Act*.

5. No person is residing on any of the parcels.

T-2 REG 1 **TAX ENFORCEMENT**

Sworn before me at the _____)
)
of _____ , in the)
)
Province of Saskatchewan, this _____) _____
)
day of _____ , _____ .)

_____
A Commissioner for Oaths in and for
Saskatchewan or Notary Public

My appointment expires on the _____ day,

of _____ , _____ .

FORM 6

SALE BY TENDER

1. The (City, Town, Village, Resort Village, Rural Municipality) of _____ _____ No. _____ offers for sale the following property

   _____

   _____

   Property Description

2. A tender must be submitted in a sealed envelope marked "property tender" addressed to the (City, Town, Village, Resort Village, Rural Municipality) of

   _____

   _____

   Address

3. Tenders must be postmarked by 5:00 p.m. on _____ _____, _____

   Date

4. A certified cheque to the municipality for 5% of the amount of the tender must accompany the tender.

5. Highest, or any tender, not necessarily accepted.

6. Successful bidder will have 30 days to provide the balance of cash to complete the purchase.

Dated the _____day of _____, _____.

_____

Administrator

FORM 7
AFFIDAVIT

CANADA)
)
PROVINCE OF SASKATCHEWAN)
)
TO WIT)

I _____ of the (City, Town, Village, Rural Municipality) of _____
_____, in the Province of Saskatchewan _____, make oath and say:
(occupation)

1. That I was personally present and did see _____ who is personally known to me to be the person named _____ duly sign, seal and execute the same for the purpose named in _____.

2. That the same was executed at the (City, Town, Village, Rural Municipality) of _____ _____ , in the Province of Saskatchewan, and that I am the subscribing witness thereto.

3. That I know the said _____ and he/she is, in my belief, of the full age of eighteen years or more.

Sworn before me at the _____)
(City, Town, Village, RM))
)
of _____ , in the Province of)
)
Saskatchewan, this ____ day of _____,)
)

_____

_____
A Commissioner for Oaths in and
for the Province of Saskatchewan

My Appointment Expires _____, _____

NOTE: Paragraphs 1, 2, and 3 may be changed to meet whatever the individual is swearing to such as value of property, etc.

FORM 8
AFFIDAVIT OF IDENTITY

CANADA)
)
PROVINCE OF SASKATCHEWAN)
)
TO WIT)

I _____ of the (City, Town, Village, Rural Municipality) of _____
_____, in the Province of Saskatchewan _____, make oath and say:
(occupation)

1. That _____ , the registered owner of _____
_____
(Lot/Block/Plan/Sec/Twp/Rge/Mer)
and that _____ the assessed owner of
_____
(Lot/Block/Plan/Sec/Twp/Rge/Mer)
who is personally known to me, is one and the same person.

2. That I know the said _____ and he/she is, in my belief, of the full age of eighteen years or more.

Sworn before me at the)
_____ of)
_____in)
the Province of Saskatchewan) _____
this ____day of _____,)

_____
A Commissioner for Oaths in and
for the Province of Saskatchewan

My Appointment Expires _____, ____

FORM 9

Request to Reduce Six Month Waiting Period
Subsection 22 (1.1), *The Tax Enforcement Act*

The _____ hereby requests that the six month period before it can
(Name of Municipality)
authorize proceedings to request title to the following land:

_____

_____

(Legal Description of Land)

be reduced and that it be allowed to immediately authorize proceedings, or on such date as the Provincial Mediation Board deems reasonable.

The reason for such request is based on the following information:

1. ___ A reasonable expectation that buildings that are part of the parcel will deteriorate if action is not taken.

2. ___ The low value of the parcel of land.

3. ___ The high cost of maintaining, repairing and cleaning the parcel, including the cost of cleaning environmental contaminants, relative to the value of the parcel.

4. ___ The abandonment of the parcel by the owner.

5. ___ The high amount of arrears of taxes owing with respect to the parcel relative to the value of the parcel.

Details of reason(s) are as follows: _____

_____

_____

_____

Date of Request: _____
Mailing Address: _____
Phone Number: _____
Contact Name: _____

Send to: The Provincial Mediation Board, 2151 Scarth Street, Regina, Saskatchewan, S4T 7N1
Phone 787-5408 Facsimile 787-5574

Appendix E

FURTHER INFORMATION

Community Support Services Branch
Saskatchewan Municipal Affairs, Culture and Housing
1855 Victoria Avenue
REGINA, Saskatchewan
S4P 3V7
Inquiries: Telephone: (306)787-2680
Fax: (306)787-8748

Box 5000
LA RONGE, Saskatchewan
S0J 1L0
Inquiries: Telephone: (306)425-4320
Fax: (306)425-2401

Buffalo Narrows
Telephone: (306)235-4450
Fax: (306)235-1727

Provincial Mediation Board
2151 Scarth Street
REGINA, Saskatchewan
S4P 3V7
Telephone: (306)787-5408
Fax: (306)787-5574